

EXHIBIT A

Professional services rendered through: July 31, 2009

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|----------|-------------|--|------|
| 07/06/09 | G.N. Kidder | Draft status report for Tax Court reporting on Bankruptcy court approval and progress on calculations. | 0.80 |
| 07/06/09 | M.D. Lerner | Edit Joint Status Report and communicate with counsel for the IRS and client. | 2.10 |
| 07/08/09 | M.D. Lerner | Continue review of files. | 0.30 |
| 07/16/09 | M.D. Lerner | Gather information from IRS re procedure to close case. | 0.10 |
| 07/17/09 | M.D. Lerner | Call from client and email to IRS re processing all years together. | 0.30 |
| 07/24/09 | M.D. Lerner | Exchange emails with L. Lefkewicz re need for Joint Committee review. | 0.10 |

| Name | Hours | Rate | Value |
|-------------|-------|--------|----------|
| M.D. Lerner | 2.90 | 745.00 | 2,160.50 |
| G.N. Kidder | 0.80 | 495.00 | 396.00 |
| Total | 3.70 | | 2,556.50 |

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|------------|------------|
| Total Fees | \$2,556.50 |
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